

# SENATE BILL 237

Q4  
SB 898/09 – B&T

0lr1301  
CF HB 203

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By: ~~Senator Zirkin~~ Senators Zirkin, Brinkley, Currie, DeGrange, Edwards,  
Jones, Kasemeyer, King, Kramer, Madaleno, McFadden, Munson,  
Peters, Robey, and Stoltzfus

Introduced and read first time: January 22, 2010

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 24, 2010

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax – Exemptions – Veterans’ Organizations**

3 FOR the purpose of providing for an exemption from the sales and use tax for sales to  
4 certain veterans’ organizations; providing for the effective date of certain  
5 provisions of this Act; providing for the termination of certain provisions of this  
6 Act; and generally relating to a sales and use tax exemption for sales to certain  
7 veterans’ organizations.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 11–204(a)(7) and (8)  
11 Annotated Code of Maryland  
12 (2004 Replacement Volume and 2009 Supplement)

13 BY adding to  
14 Article – Tax – General  
15 Section 11–204(a)(9)  
16 Annotated Code of Maryland  
17 (2004 Replacement Volume and 2009 Supplement)

18 BY repealing and reenacting, with amendments,  
19 Article – Tax – General  
20 Section 11–204(a)(6) and (7)

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Annotated Code of Maryland  
 2 (2004 Replacement Volume and 2009 Supplement)  
 3 (As enacted by Chapters 217 and 218 of the Acts of the General Assembly of  
 4 2006, as amended by Chapter 506 of the Acts of the General Assembly of  
 5 2009)

6 BY adding to  
 7 Article – Tax – General  
 8 Section 11–204(a)(8)  
 9 Annotated Code of Maryland  
 10 (2004 Replacement Volume and 2009 Supplement)  
 11 (As enacted by Chapters 217 and 218 of the Acts of the General Assembly of  
 12 2006, as amended by Chapter 506 of the Acts of the General Assembly of  
 13 2009)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
 15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article – Tax – General**

17 11–204.

18 (a) The sales and use tax does not apply to:

19 (7) a sale to a nonprofit organization made to carry on its work, if the  
 20 organization:

21 (i) is qualified as tax exempt under § 501(c)(4) of the Internal  
 22 Revenue Code; and

23 (ii) is engaged primarily in providing a program to render its  
 24 best efforts to contain, clean up, and otherwise mitigate spills of oil or other  
 25 substances occurring in United States coastal and tidal waters; [or]

26 (8) a sale to a bona fide nationally organized and recognized  
 27 organization of veterans of the armed forces of the United States or an auxiliary of the  
 28 organization or one of its units, if the organization is qualified as tax exempt under §  
 29 501(c)(19) of the Internal Revenue Code; **OR**

30 **(9) A SALE TO A BONA FIDE NATIONALLY ORGANIZED AND**  
 31 **RECOGNIZED ORGANIZATION OF VETERANS OF THE ARMED FORCES OF THE**  
 32 **UNITED STATES OR AN AUXILIARY OF THE ORGANIZATION OR ONE OF ITS**  
 33 **UNITS, IF THE ORGANIZATION IS QUALIFIED AS TAX EXEMPT UNDER § 501(C)(4)**  
 34 **OF THE INTERNAL REVENUE CODE.**

35 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland  
 36 read as follows:

